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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 716/2018

PR. COMMISSIONER OF INCOME TAX-4, NEW DELHI
..... Appellant

Through: Mr. Sanjay Kumar and Mr. Asheesh Jain, Standing Counsel for the Revenue.

versus

GENPACT INDIA PVT. LTD. (EARLIER KNOWN AS SYMPHONY MARKETING SOLUTIONS INDIA PVT. LTD.)
..... Respondent

Through: Mr. S.S. Tomar, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **23.07.2018**

The only question urged in this appeal is with regard to the deduction of the expenditure from the assessee's export turnover. The Assessing Officer (AO) ruled that the expenditure should have been deducted from the export turnover and not from the total turnover. This was reversed by the Income Tax Appellate Tribunal (ITAT) based upon a judgment of this Court in *Commissioner of Income Tax vs. Genpact India Pvt. Ltd.,* (2011) 203 Taxmann 632. The Revenue's appeal for another year (ITA No.414/2018) was declined and no question of law was framed by an order dated 11.04.2018.

Since the issue involved is squarely covered by the judgment of this Court in the case of *Genpact India Pvt. Ltd.* (supra) no question of law arises.

The appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 23, 2018

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